

*Expenditure Objects and Sub-Objects***0100 Personnel Costs**

A major object, which includes all personnel costs, classified as payroll costs.

**04 Salaries, Regular**

Payment of regular salaries and wages for full-time employees not on leave.

**05 Salaries, Part-Time**

Salaries and wages for part-time employees.

**07 Overtime**

Includes overtime payments to employees, regardless of employment status.

**08 Subsistence Allowances**

Amounts paid for subsistence allowances to law enforcement personnel.

**09 Termination Cost, Annual Leave**

Payments to terminated employees for unused annual leave.

**10 Salaries, Elected Officials**

Salaries, wages, and other compensation for any elected official of the state.

**12 Sick Leave**

Salaries and wages for an employee while on sick leave.

**13 Salaries, Contract Employees**

Salaries and wages paid to contract employees on the state payroll.

**14 Board Members Compensation**

Includes allowances specified in the Code of Alabama for the time certain board members expend attending meetings and conducting the business of the board.

**15 Employee Suggestion Awards**

Payments to state employees under the employee suggestion award program (§36-1-7).

**16 Longevity Allowances**

Amounts paid for longevity allowances to eligible personnel.

**17 Termination Costs, Sick Leave**

Payments to retiring or terminated employees for unused sick leave.

**18 Compensatory Leave**

Payment for time worked in excess of normal time period and taken during current time period.

**19 Military Leave**

Salaries and wages for the time an employee serves on active military duty such as reserves and National Guard service in accordance with state regulations.

**20 Military Differential**

Salaries and wages for the difference between an employee's state salary and active duty salary, if the military pay is less, for state employees who are called to active duty for Operation Enduring Freedom.

**22 Annual Leave**

Salaries and wages for an employee while on annual leave.

**23 Administrative Leave**

Salaries and wages for an employee while on approved administrative leave.

**24 Holiday Leave**

Salaries and wages for an employee while on holiday leave.

**25 Jury Duty**

Salaries and wages for an employee while on jury duty.

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*Expenditure Objects and Sub-Objects***26 Employee Expense Allowance**

Compensation paid on payroll to an employee to cover general expenses in lieu of submitting itemized requests for reimbursement.

**28 Supernumerary Payments**

Compensation paid to supernumerary officials.

**30 Annual Leave - Law Enforcement Excess**

Salary and wages for law enforcement personnel for leave in excess of 480 hours with a limit of 80 hours pay.

**31 Prior Year Death Termination**

Payroll items paid in the year after an employee's death in which a 1099-Misc is issued.

**32 COMP LIQUIDATION-ACTIVE EE****33 HOLIDAY LIQUIDATION-ACTIVE EE****34 PER LV DAY LIQUIDATION-ACTV EE****50 Retirement Incentive-Bonus****51 Retirement Incentive-Sick Leave****75 Prior Period Adjusts-Salaries****77 Board Of Adjustment Awards**

Payment of awards for personnel costs approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For use by Department of Transportation only.

**97 Compensation, Deceased (Comptroller Use)****98 Salaries, Other**

Salaries and wages for employees not included in the preceding categories. This includes State active duty pay.

*Expenditure Objects and Sub-Objects***0200 Employee Benefit**

A major object, which captures employer, costs for employee benefits.

**01 FICA**

The employer's share of FICA (Social Security and Medicare) taxes on wages paid by the state.

**02 Retirement**

The employer's retirement contributions paid to the Retirement Systems of Alabama or other retirement plan providers.

**03 Group Health Insurance**

Group health insurance contributions paid to the State Employees Insurance Board or other providers.

**04 Workman's Compensation Insurance**

Employer contributions for workmen's compensation insurance.

**05 County Health/Life Insurance**

Employer contributions for group health and life insurance paid to county governmental agencies or other providers.

**06 Unemployment Compensation**

Employer contributions for unemployment compensation.

**07 County Retirement**

Employer retirement contributions paid to county retirement systems.

**08 Judicial Retirement**

Employer retirement contributions for eligible judicial personnel.

**09 Highway Labor Additive**

Records fringe benefit charges for distribution by the Department of Transportation.

**40 Accrued Compensated Absence Expense**

For Comptroller Office use only. Records compensated absence expense for CAFR reporting.

**75 Prior Period Adjustments-Benefits**

Corrections of an error from a closed fiscal year.

**77 Board Of Adjustment Awards**

Payment of awards for employee benefits approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

*Expenditure Objects and Sub-Objects***0300 Travel, In-State**

A major object, which captures the cost of in-state travel, subsistence, and per diem, allowances for persons traveling in the service of the State.

**01 Mileage**

Mileage allowances paid to any person traveling in-state on official state business in privately owned vehicles.

**02 Commercial Transportation**

Includes transportation charges (other than a personal car) such as a bus, train, taxi, plane, or rental car (other than State Motor Pool), etc. Includes gas purchases for rental cars.

**03 Subsistence & Lodging-Overnight**

Per diem allowance paid to any person, except individuals on professional service contract, for in-state overnight travel. Includes meals and lodging provided by contract under §36-7-20.

**04 Promotional**

Reimbursement of actual in-state expenses incurred for the promotion of trade or industrial development. Promotional activity must be approved in advance by the Governor.

**07 Other Travel Expenses**

Other costs related to in-state-travel not otherwise classified in the preceding categories. Includes car storage, tolls, parking, telephone calls, etc. Also includes any travel expenses that are not 1099 reportable (e.g., foster care travel). Expense reimbursements not related to travel must not be coded to this sub-object.

**09 Employee Subsistence -Not Overnight**

Per diem allowances paid to state employees on GHRs payroll for in-state, non-overnight travel (see 0300 39 for board members not on GHRs payroll and 0300 10 for non-state employees).

**10 Nonemployee Subsistence - Not Overnight**

Per diem allowance paid to individuals traveling in the service of the state who are not on state payroll or contract. Overnight code to 0300 03.

**11 Employee Travel Interfund Reimbursement**

Per diem and transportation charges for state employees' in-state travel to include charges billed or reimbursed by another fund in the State Treasury.

**12 Professional Service Contract Travel**

The cost of any in-state or out-of-state travel which is required to be accounted for separately under the terms of a professional services contract.

**13 Advance Travel**

The cost of monies advanced for in-state travel. Balance Sheet account 1206 is also required with the use of this sub-object classification.

**20 Travel, Legislative Mileage**

Mileage allowance at \$0.10 a mile for legislative travel.

**31 Mileage, Board Members**

Mileage allowances paid to board members not on GHRs traveling in-state on official State business in privately owned vehicles.

**33 Subsistence & Lodging-Overnight, Board Member**

Per diem allowance paid to board members not on GHRs for in-state overnight travel on official State business.

**34 Taxable Overnight Per Diem-Nonemployee/Board Member**

The portion of non-employees or board members per diem that exceeds IRS guidelines.

**39 Subsistence-Not Overnight, Board Members**

Per diem allowance paid to board members not on GHRs for in-state, non-overnight travel on official State business.

*Expenditure Objects and Sub-Objects***40 Subsistence-Not Overnight, Board Member On State Payroll**

Per diem allowances paid for in-state, non-overnight travel to board members who are paid on state payroll.

**41 In-State Travel, Actual Expense**

Cost of In-State travel expense by individuals authorized by law to receive actual expense reimbursements for official travel. Law must be cited on FRMS-6A. Receipts are required for all lodging costs and for meals if the amount exceeds \$39.00 per day.

**77 Board Of Adjustment Awards**

Payment of awards for in-state travel approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

*Expenditure Objects and Sub-Objects***0400 Travel, Out-Of-State**

A major object that captures the actual cost of out-of-state travel expenses for persons traveling in the service of the State.

**01 Mileage**

Mileage allowances paid to any person traveling out-of-state on official state business in privately owned vehicles.

**02 Commercial Transportation**

Transportation charges (other than personal car) such as a bus, train, taxi, plane, or rental car (other than State Motor Pool; see 0600 03), etc. Includes gas purchases.

**03 Subsistence & Lodging-Overnight**

Reimbursement of actual costs incurred for meals and lodging for persons traveling out-of-state overnight on state business. Receipts are required for all lodging costs. Receipts are required for meals if the amount exceeds \$39.00 per day.

**04 Promotional**

Reimbursement of actual out-of-state expenses incurred in connection with the encouragement and promotion of trade or industrial development. Promotional activity must be approved in advance by the Governor.

**07 Other Travel Expenses**

Other costs related to travel not otherwise classified in the preceding categories. Includes car storage, tolls, parking, telephone calls, etc. Also includes any travel expenses that are not 1099 reportable (e.g., foster care travel).

**09 Employee Subsistence -Not Overnight**

Reimbursement of actual costs incurred for meals for persons traveling out-of-state, but not staying overnight, on State business.

**11 Employee Travel Interfund Reimbursement**

Meals, lodging, and transportation charges for state employees' out-of-state travel for charges billed or reimbursed by another fund in the State Treasury.

**13 Advance Travel**

The cost of monies advanced for purposes of out-of-state travel. Balance Sheet account 1206 is also required with the use of this sub-object.

**31 Mileage, Board Members**

Mileage allowances paid to board members, not on GHRS, traveling out-of-state on official State business in privately owned vehicles.

**33 Subsistence & Lodging, Board Member**

Reimbursement of actual costs paid to board members, not on GHRS, for out-of-state overnight travel on official State business.

**39 Subsistence-Not Overnight, Board Member**

Reimbursement of actual costs incurred for meals for board members not on GHRS traveling out-of-state, but not staying overnight, on official State business.

**77 Board Of Adjustment Awards**

Payment of awards for out-of-state travel approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

*Expenditure Objects and Sub-Objects***0500 Repairs And Maintenance**

A major object covering repairs and maintenance services (parts and/or labor) for non-transportation State assets. These costs allow the continued use of the assets as opposed to betterments or additions. See 1300 90 and 1400 90 for betterments and additions.

**01 Land**

The cost of maintenance and minor improvements to land.

**02 Buildings/Permanent Equipment/Grounds**

Repairing and maintaining buildings, permanent equipment, and grounds.

**03 Roadways And Bridges**

Repairing and maintaining roads and bridges.

**04 Airfields**

Repair and maintenance of airfields.

**05 Furniture And Office Equipment**

Repairing and maintaining furniture, fixtures, and other office equipment.

**07 Printing/Reproduction/Photo Equipment**

Repair and maintenance services and/or parts for printing equipment (includes printing presses, duplicating machines, cameras, micrographic equipment, etc).

**09 Communication Equipment**

Repairs and maintenance on audio or video equipment. Includes telephones, televisions, video cassette recorders, fax machines, radios, tape recorders, camcorders, etc.

**10 Data Processing Equipment**

Repairs and maintenance on any equipment related to automated data processing.

**12 Scientific/Technical Equipment**

Repairing and maintaining laboratory, scientific, and other technical equipment.

**14 Household Appliances**

Repairs and maintenance of any household appliances such as washing machines, refrigerators, dishwashers, vacuum cleaners, toasters, mixers, small kitchen appliances, etc.

**15 Safety/Security Equipment**

Repairs and maintenance of fire control equipment, safety and rescue equipment, or security systems and related equipment.

**16 Industrial & Shop Equipment**

Repairs and maintenance on any type of industrial or shop equipment.

**17 Farm Equipment**

Repairs and maintenance on all types of farm equipment.

**77 Board Of Adjustment Awards**

Payment of awards for repairs and maintenance approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**88 Other Equipment**

Repairs and maintenance on any type equipment not previously classified, such as chain saws, jackhammers, ditch witch, etc.

*Expenditure Objects and Sub-Objects***99 Other (Non-Equipment)**

Any repairs and maintenance services performed on non-equipment for the state not otherwise classified in the preceding categories.



*Expenditure Objects and Sub-Objects***0600 Rentals And Leases**

A major object which represents rentals and leases (both operating and capital) in the following categories. Note that sub-objects 01 - 13 are for rentals or operating leases. Capital lease payments should be coded to sub-objects 63 through 95 as appropriate.

**01 Land**

Rentals and leases of land.

**02 Buildings, Office Space**

Rentals and leases of buildings and appurtenances for office space.

**03 Automotive**

Rentals and leases paid for autos, trucks, and other vehicles and equipment including motor pool charges (other than gas purchases and maintenance for department owned vehicles).

**04 Office Furniture And Equipment**

Rentals and leases of office furniture and equipment.

**05 Data Processing Equipment**

Rentals and leases of data processing related equipment.

**06 Printing/Reproduction/Photographic Equipment**

Renting or leasing printing, reproduction, or photographic equipment.

**07 Aircraft Hangars**

Hangar rentals for aircraft.

**08 Meeting Rooms/Exhibit Space**

Renting rooms or halls for meetings or renting space for exhibits. May include the cost of furnishings provided.

**09 Communication Equipment**

Rentals and leases of audio or video equipment. Includes telephones, fax machines, televisions, video cassette recorders, radios, tape recorders, beepers (including air time), pagers, etc.

**10 Aircraft**

Rentals and leases of all types of aircraft, including both airplanes and helicopters.

**12 Scientific/Technical Equipment**

Renting and leasing laboratory, scientific, or other technical equipment.

**13 Buildings, Storage Space**

Rental and lease of buildings and warehouses for storage space.

**14 Uniforms and Linens**

Charges for rental of uniforms, shop towels, linens and similar items

**15 Medical Equipment**

Medical equipment rental. This includes oxygen cylinder rentals, hospital beds, etc.

**16 Programming**

Leases and license fees paid for the right to broadcast television programs.

**63 Buildings-Capital Lease Principal Payments**

The principal portion of payments for buildings under capital leases.

**64 Office Furniture & Equipment - Capital Lease Principal Payment**

The principal portion of payments for office furniture and equipment being acquired through capital lease.

**65 Automobiles-Capital Lease Principal Payments**

The principal portion of payments for automobiles being acquired through capital lease.

*Expenditure Objects and Sub-Objects***66 Boats/Marine Capital Lease Principal Payments**

The principal portion of payments for boats or marine equipment being acquired through capital lease.

**67 Heavy Equipment Capital Lease Principal Payments**

The principal portion of payments for heavy equipment being acquired through capital lease.

**68 Aircraft Capital Lease Principal Payments**

The principal portion of payments for aircraft being acquired through capital lease.

**69 Data Processing Capital Lease Principal Payments**

The principal portion of payments for data processing equipment being acquired through capital lease.

**70 Printing/Reproduction Capital Lease Principal Payments**

The principal portion of payments for printing or reproduction equipment being acquired through capital lease.

**71 Communication Equipment Capital Lease Principal Payments**

The principal portion of payments for communication equipment being acquired through capital lease.

**72 Scientific/Technical Capital Lease Principal Payments**

The principal portion of payments for scientific or technical equipment being acquired through capital lease.

**77 Board Of Adjustment Awards**

Payment of awards for rentals and leases approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**87 Other Transport Equipment Capital Lease Principal Payment**

The principal portions of payments for other transportation equipment not otherwise classified that are being acquired through capital lease.

**88 Other Equipment Capital Lease Principal Payment**

The principal portions of payments for other equipment being acquired through capital lease.

**89 Other Fixed Assets Capital Lease Principal Payment**

The principal portion of payments for other fixed assets not otherwise classified that are being acquired through capital lease.

**90 Interest Payments On Capital Lease**

The interest portions of capital lease payments, regardless of the type of asset.

**99 Rentals & Operating Leases Not Otherwise Classified**

Rentals and leases not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***0700 Utilities And Communication**

A major object that represents the cost of utilities and communication services.

**01 Electricity**

Utility charges for electricity.

**02 Water, Sewage, Garbage & Waste**

Utility charges for water, sewage, and waste collection when provided by a utility company.

**03 Gas**

Propane gas, LP gas, butane gas, natural gas, etc., used for heating purposes.

**04 Fuel Oil**

The cost of any type of fuel oil used for heating purposes.

**05 Coal**

The cost of coal purchased for heating purposes.

**07 Postage**

Postage and other postal costs such as box rent, COD's, permits, etc.

**10 Sanitation**

The cost of garbage and waste collection services paid to a utility company.

**11 Mobile Communications (Cellular Devices and Pagers)**

Mobile telecommunication charges for cellular telephones and any other wireless devices such as Blackberry or PDAs or state owned beepers and pagers. This sub object includes charges by mobile internet service providers to connect to the internet via wi-fi or similar methods. See 0700 13 for wired internet connections. Note that wireless access by laptops and other devices that obtain access through a central wired connection in the building are considered wired. Airtime for rented mobile communication devices may be coded to 0600 09.

**12 Audio/Video Utilities**

Monthly charges for cable television or satellite services for television or GPS, as well as music and music services.

**13 Internet Service/Access**

Monthly charges for wired internet access such as Earthlink, AOL, Bellsouth DSL. See 0700 11 for wireless internet access.

**14 Telecommunication**

All non-mobile telecommunication utility charges including telephone, telegraph, as well as the cost of lines and circuits regardless of whether the lines are used for voice or data transmission. See 0700 11 for mobile telecommunication including cell phones. Telephone answering services must be coded to 0800 38.

**77 Board Of Adjustment Awards**

Payment of awards for utilities and communication approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**99 Other**

Utility and communication costs not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***0800 Services**

A major object that indicates the cost of operational and professional services provided for the State.

**01 Legal-Professional**

Fees paid for professional legal services provided to the state. This does not include fees paid by the state to attorneys where the attorney did not represent the state.

**02 Accounting And Auditing-Professional**

Fees for accounting and auditing services.

**03 Actuarial-Professional**

The cost of actuarial services.

**04 Advertising-Professional**

The cost of advertising through newspapers, radio, television, or other media.

**05 Appraisal-Professional**

Fees for the services of appraisers and adjusters.

**06 Architectural-Professional**

Architectural fees.

**07 Data Processing Personnel Services-Professional**

The cost of system analysis, software development, data entry, and programming services provided to the State. The cost of computer hardware related services, such as CPU time, offsite backup services, and any other charges for usage of computer hardware and auxiliary equipment. Not to be confused with 0600 05, rental of equipment where the State takes custody of the equipment.

**09 Education/Training Consultants-Professional**

The cost of educational testing and training programs not reimbursed to the employee or paid to another governmental entity. Use 0900 15 for educational or testing-related supplies. Use 0900 16 for employee reimbursements and payments to governmental entities.

**10 Investment Advisor Services-Professional**

Investment advisor services fees

**11 Photographic Services-Professional**

Hiring a professional photographer for processing, development and duplication of film. (see 0900-43 for non-professional film development)

**12 Medical Services-Professional**

Charges for health care services paid by the state for individuals. This sub-object is for professional services and supplies purchased from the health professional at the time of service. Drugs and supplies included in a bill from a doctor or hospital should be included here, but separately purchased drugs and supplies should be coded to 0900 04. The cost of special courier services for delivery of medical supplies should also be included here.

**13 Scientific And Technical-Professional**

The cost of professional services involving scientific and technical procedures or training.

**15 Graphic Arts Services-Professional**

The cost of composition and/or graphic arts services including production of videos. Includes the cost of closed captioning.

**16 Media Monitoring Services**

Subscriptions for news clipping services, monitoring fees for TV news media coverage or any type of media monitoring.

**17 Housekeeping/Custodial/Building and Grounds**

The cost of hiring companies or individuals to provide general cleaning services or grounds maintenance. Includes inside plants' maintenance.

*Expenditure Objects and Sub-Objects***18 Engineering-Professional**

Fees paid for engineering services.

**19 Court Services-Professional**

The cost of all professional services (except attorney's fees) rendered by or for the courts, such as witness fees, miscellaneous court costs, etc.

**21 Personnel Department Services**

The amount of appropriated transfers to the State Personnel Department.

**22 Collection Services**

Fees or commissions paid to outside entities for any type of revenue collection services. Examples of such services includes: agency commissions for making sales and collecting revenues for the State; check verification and conversion to electronic deposit; credit card processing; bad check recovery, and fees paid into clearinghouses especially those pursuant to a reciprocal agreement mandated by federal laws or regulations.

**23 Security & Monitoring Services**

The cost of any security or monitoring services purchased, whether for individuals or for real or personal property. This includes protecting or holding individuals in state custody. It also includes protecting property, holding or storing property, storing commodities, or holding and maintaining property in a usable condition. Also includes the cost of hiring security to transport or escort persons in state custody. Card key services from ISD should be coded here.

**24 Sanitation Services**

Charges for waste, shredding services, garbage, septic port a potty and any other type of refuse disposal services not paid directly to a utility company under major object code 0700.

**25 Information & Research Service-Professional**

The cost of any professional research and information services. Includes research on individuals for determining eligibility for either state benefits or employment.

**26 Mailing Services**

The cost of services for bursting and presorting forms and stuffing and labeling envelopes in preparation for mailing.

**27 Pest Control Services**

The cost of services for the control of insects, rodents, and other pests.

**28 Laundry Services**

Charges for laundry and dry cleaning services. See 0600 14 for rental of linens, uniforms and similar items.

**29 Burial Services**

Burial costs and any associated expenses for statutorily required deceased persons in state custody.

**30 Hearing Officers**

Fees paid to individuals serving as officers in hearings concerning appeals, guardianship, personnel, benefits, license revocation, etc.

**31 Food Services-Professional**

The professional services of a nutritionist or dietician under contractual agreement. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under Section 36-7-20 must be coded to 0300 03. The purchase of prepared food should be coded to 0800 48.

**32 Veterinarian Services-Professional**

Charges for veterinarian services.

**33 Prisoners Held By Federal Government Or Outside Parties-Professional**

Payment to the federal government or third party contractors for holding state prisoners in non-state facilities.

*Expenditure Objects and Sub-Objects***35 Rehab Occupancy Cost**

Captures the cost for federal reporting purposes of employees of the Rehabilitation Department who are housed in Rehab Facilities throughout the state.

**36 Social Services**

Payments for day care services, homebound care and other non-medical services provided for individuals under state and federal programs.

**37 Moving Services**

The cost of hiring the services of a moving company to relocate office furniture and fixtures. Does NOT include relocating state employees (see 0900 23). Does NOT include costs of supplies and truck rentals for moving offices using employee labor. (See 0900 20).

**38 Answering Services**

Charges for telephone answering services.

**39 Temporary Personnel Services**

Charges for all types of temporary help hired through companies like Kelly or Manpower Services. Includes general clerical, secretarial, and also non-office help such as laborers. Those services must be approved by State Purchasing and by the State Personnel Department.

**40 Program Consultants-Professional**

Cost of hiring experts to review and evaluate programs, advise on how to improve programs, and determine the best programs for a client.

**41 Relocation Advisory Services**

Provides services to individuals being relocated applicable to highway right-of-way acquisitions.

**42 Imaging Services**

The cost of all types of imaging services, such as computer imaging or microfilm and microfiche services.

**43 Legal Fees For Services Not Provided To The State-Professional**

Fees awarded in a court case or settlement for legal services to an attorney that did not represent the state (plaintiff's attorney fees).

**44 FRMS Services**

Charges associated with the processing of FRMS transactions, which includes AFNX (Central Accounting System), AFNS, GHRS, and SNAP.

**45 Interfund Contract Programs**

Same as object 1100 08, but may be used by departments that traditionally budget such payments as a contract under major object 0800.

**46 Environmental Restoration-Professional**

Environmental Restoration-Amounts paid to contractors for environmental restoration projects to land or waterways such as surface mining reclamation and underground storage tank removal.

**47 Court Reporter Services - Professional**

The cost of all professional services rendered by court reporters.

**48 Food Services**

The cost of purchasing prepared food. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under Section 36-7-20 must be coded to 0300 03. The cost of professional services of a nutritionist or dietician under contractual agreement should be coded to 0800 31.

**75 Prior Period Adjusts-Services**

Corrections of an error from a closed fiscal year.

**77 Board Of Adjustment Awards**

Payment of awards for professional services approved by the Board of Adjustment.

*Expenditure Objects and Sub-Objects***78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**94 Jury Fees**

Payments by the court system to replenish accounts used to pay individuals for serving on juries for state court cases.

**99 Other**

Services not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***0900 Supplies, Materials, And Operating Expenses**

A major object that includes supplies, materials, and other operating expenses as detailed in the following classifications. Supplies include equipment type items that do not meet the \$500 threshold for recording in objects 1300 and 1400.

**01 Road And Bridge Construction**

Cost of supplies and materials purchased for the construction and maintenance of roads, highways, and bridges. See 0900 32 for royalty payments for extracted materials.

**02 Office Operation**

The cost of supplies and materials for office use.

**03 Scientific And Technical**

The cost of supplies and materials for technical or scientific uses.

**04 Medical**

Purchases of medical products only, including medicines, drugs, prosthetic devices and any other medical supplies. Does not include any charges for professional services nor supplies provided at the time of a visit to a health professional (see 0800 12).

**05 State & Federal Taxes/Licenses**

Payments for State and Federal taxes, licenses, fees, and stamps required by law.

**06 Printing And Binding**

All costs of printing and copying. Includes printing and copying books, reports, manuals, forms, letterhead, envelopes, CDs, DVDs, microfiche and microfilm as well as any supplies necessary for reproducing and copying these materials and any charges for binding.

**09 Agriculture/Livestock**

The cost of products and supplies used in either agricultural or livestock production.

**10 Freight/Shipping**

Freight and shipping charges paid directly to the freight carrier (includes trucking firms as well as Federal Express, UPS, etc). "Freight" or "shipping" charges added to an invoice payable to the commodity vendor is a cost of the goods purchased and must be included in the same sub-object as the commodity purchased.

**11 Purchase For Resale**

The cost of products purchased for resale, such as food, beverages, gasoline, gifts, etc.

**12 Association Dues**

Professional and membership dues paid to professional organizations.

**13 Books, Subscriptions & Periodicals**

Charges for subscriptions, books, and periodicals regardless of whether the information is in a printed format or an electronic format such as CDs or on-line access. This sub object includes Westlaw, databases, as well as purchases of textbooks for non-library use. See 1400 11 for purchases of Library Materials which should be capitalized. This code also includes miscellaneous charges and fees paid by libraries to acquire rental materials for patrons where the cost incurred does not represent the acquisition of an asset to be capitalized.

**14 Food And Provisions**

Purchases of food and food products. Does not include professional services for food preparation. The purchase of prepared meals under contract or through a caterer, dietician, or nutritionist must be coded to 0800 31.

**15 Instruction And Testing Materials**

The cost of all supplies used for instructional or testing/examination programs (use 0800 09 for instructional and testing services).



*Expenditure Objects and Sub-Objects***16 Reimburse Employee for Training**

Reimbursements paid directly to state employees or payments made to colleges, universities, or other governmental entities for tuition, supplies, and related educational and training expenses (excluding travel expenses). Payments made directly to a consultant or company for their professional services must be coded to 0800 09.

**17 Housekeeping, Custodial, And Maintenance Supplies**

The cost of supplies used in the housekeeping and maintenance of buildings and grounds.

**18 Supplies For Institutionalized Persons**

The cost of purchasing food, wearing apparel, student services, toilet articles, and all other miscellaneous articles for persons institutionalized in state custody.

**19 Data Processing Supplies and Materials**

The cost of items used for data processing. Example of such items are ink and toner cartridges, keyboards, mice and other supplemental articles or supplies used in data processing.

**20 Relocation Costs - Offices**

Captures expenses of moving office furniture and fixtures such as purchasing boxes, blankets, and U-Haul rentals. Does NOT include costs of relocating employees (see 0900 23). Does NOT cover hiring the services of moving companies (see 0800 37).

**22 Wearing Apparel**

The cost of clothes or uniforms purchased.

**23 Relocation Costs - Employees**

Reimbursement of moving expenses for permanent employees transferred from one work location to another at the request of the state department. This expense is NOT payable when the transfer is made at the request of the employee.

**24 Insurance And Bonding**

Premiums paid for insurance and bonds, including notary fees.

**25 Inmate Labor**

All costs associated with hiring, feeding, and transporting inmate labor. Meals are allowed only when the inmate receives no other compensation.

**26 Supplies For Rental Property**

The cost of supplies for state owned rental property such as soap, shampoo, toiletries, firewood, banquet decorations, flowers, etc., including furniture, appliances, and electronic items costing less than \$500.

**28 National Guard Active Duty**

Subsistence and quarters allowance paid by the Military Department to individuals on state active duty.

**29 Recreational Supplies**

The cost of any non-equipment recreational items. Includes items such as balls, tennis rackets, baseball bats, scorecards, and any other sporting goods under the \$500 equipment threshold.

**30 Safety and Security Supplies**

The cost of any non-equipment purchase of items used in fire control, rescue and safety, or providing security including charges for card keys to control building access. Includes items such as fire extinguishers, handcuffs, holsters, badges, special flashlights, and similar items under the \$500 equipment threshold. Does not include weapons and guns. See 0800 23 for card key charges from ISD which are considered a service.

**31 Sheriff's Allowance**

Amounts paid to sheriffs under the authority of the Code of Alabama 1975, §14-6-43.

**32 Natural Resource Royalties**

Amounts paid for the right to exploit resources, such as the right to remove sand, gravel, or timber from property, and the exploitation or extraction of natural resources.

*Expenditure Objects and Sub-Objects***34 Promotional Items**

Items purchased by a State agency for promotional use. Includes cost of item and printing of logo.

**35 Building Supplies Self Construction****36 Accreditation and Certification Fees**

Fees paid to organizations for professional accreditation and certification of departments and programs. Not to be used for individual professional certifications.

**40 Food & Beverage Serving Supply**

The cost of containers, dishes, trays, cups, etc. used for serving food.

**41 Linen And Bedding Supplies**

The cost of linen and bedding supplies.

**43 Photographic Supplies and Services**

The cost of film and batteries for cameras other than micrographic equipment (see 0900 08). Includes cost of processing, development, and duplication of film if performed by a non-professional. See 0800-11 for professional services.

**44 Computer Software**

The cost of computer software, regardless of whether it is referred to by the vendor as a purchase, license, lease, rental, maintenance agreement or other terminology. Any "maintenance" charges involving the modification of software or other professional services should be coded to 0800 07.

**45 Telecommunication Supplies**

The cost of supplies used to install telecommunication systems and telephones.

**46 Ammunition**

The cost of ammunition and other supplies relating to weapons, practices, and training.

**48 Tools**

The cost of small tools purchased for less than \$500.

**49 Audio And Video Supplies**

The cost of tapes, batteries, and any other small items for use with audio or video communication equipment. Audio equipment includes radios and cellular phones and their accessories that do not meet the \$500 equipment threshold.

**50 Penalties And Interest**

Penalties and interest payable under the terms of contracts or state law.

**51 Bank Charges & Fees****75 Prior Period Adjustments-Operating Expense**

Corrections of an error from a closed fiscal year.

**77 Board Of Adjustment Awards**

Payment of awards for supplies, materials, and other operating expenses approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**80 Sheriff's Removal Fees**

Comptroller's office use only.

**81 Election Expenses**

Comptroller's office use only.

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*Expenditure Objects and Sub-Objects***90 Inventory Adjustments**

Any type of inventory adjustments for shrinkage, expansion, etc.

**91 Bad Debt Expense (CAFR Only!)**

An account used for proprietary funds only, to make GAAP basis accruals. Used for systematic write-off of doubtful accounts receivable.

**93 Sequestered Jury Expense**

Expense of meals and lodging for trial jurors sequestered in state court cases.

**94 Cost of Evidence**

Evidence expenses incurred in law enforcement including the purchases of drugs, beer and alcohol.

**95 Freight To ABC Warehouse**

Freight costs for hauling inventory from the distributor to the ABC warehouse.

**96 Freight To ABC Stores**

Expense of hauling inventory from ABC warehouse to ABC stores throughout the state.

**97 Administrative Cost**

Administrative or indirect costs based on an allocation formula to record costs not directly expensed from a fund or account.

**98 National Guard Quarterly Allowance**

Payment of quarterly allowances to units for armory operations.

**99 Other**

Any supplies, materials, and operating expenses not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1000 Transportation Equipment Operation**

A major object to capture all costs of operating all types of transportation equipment. Transportation equipment includes any item purchased under object 1300, such as cars, trucks, buses, boats, airplanes, motorcycles, etc.

**01 Petroleum Products**

The cost of all petroleum products used by transportation equipment. Includes gasoline, diesel fuel, grease, oil, etc.

**02 Batteries**

The cost of batteries for transportation equipment.

**03 Tires**

Purchases of tires, including valve stems and balancing of tires.

**04 Repairs And Maintenance**

The entire cost (parts and labor) of maintaining and repairing light cars and trucks. In addition to mechanical repairs, this sub-object includes wheel alignments, car washes, waxes, and replacement of non-petroleum based fluids such as radiator anti-freeze and windshield wiper fluids.

**05 Auto Tags And Titles**

Fees for license tags and titles for state vehicles.

**12 Agriculture/Grounds Repairs & Maintenance**

The cost of repairing and maintaining large farming, forestry, or grounds maintenance equipment.

**13 Boats Repairs And Maintenance**

The cost of repairing and maintaining boats.

**14 Heavy Equipment Repairs & Maintenance**

Repair and maintenance costs for heavy equipment, such as cranes, bulldozers and large tractor-trailer trucks.

**15 Aircraft Repairs & Maintenance**

Repair and maintenance cost for aircraft.

**16 Utility/Maintenance Equipment Repairs & Maintenance**

Repairs and maintenance for utility/maintenance vehicles.

**17 Recreational Vehicle Repairs & Maintenance**

Repairs and maintenance for recreational vehicles such as golf carts or related equipment.

**77 Board Of Adjustment Awards**

Payment of awards for transportation equipment operations approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**99 Other**

The cost of operating transportation equipment not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1100 Grants And Benefits**

A major object category to capture the payment of grants, benefits, and related expenditures.

**01 State Grants Or Awards**

Grants or awards made by a department from state funding sources, or where the funding source is not identified (see sub-objects 23, 24, and 25 for other funding sources).

**02 Medical Benefits**

Group health benefits and related expenditures paid by the state in lump sum amounts to third parties for eligible groups or persons. Does not include individual payments to health professionals for specific cases. Medical services for individuals in state custody must be coded to 0800 12.

**03 Personal Benefits**

Monies paid to certain individuals such as assistance payments.

**04 Retirement And Pension Benefits**

Benefit payments made under the various state retirement systems.

**05 City/County School Systems**

Grants made by the state to county and municipal school systems (including Minimum Program).

**06 Colleges/Universities**

Grants and payments made by the state to state colleges and universities.

**07 Trade Schools/Junior Colleges**

Grants and payments made by the state to state trade schools and junior colleges.

**08 Interfund Programs**

Payments to another State fund for services provided under a federally funded program. The receiving fund should use revenue source code 0825. Also used for contributions or payments to another State fund from a State funding source, in which case the receiving fund should use revenue source 0810.

**09 Revenue Sharing**

Grant payments from revenue sharing funds.

**10 Appropriations**

Payments made in compliance with legislative appropriation acts.

**13 Personal Benefits/3rd Party Provider**

Grants and benefits provided by third parties to qualified recipients under programs administered by the state.

**14 Inmate Discharge Money**

Payments to Department of Correction inmates upon discharge from State custody.

**15 Return Of Retirement Contributions**

Return of retirement contributions to an individual.

**16 Student Financial Aid**

Grants paid to students or to colleges for the student's benefit.

**17 Loan Default Guarantees**

Payments to financial institutions related to financial aid loan guarantees.

**18 Employee Awards**

The cost of plaques or awards recognizing employee accomplishments (§22-22B-5). Limit of \$25.00 per employee per year.

**19 Indirect Awards**

Payments to outside vendors for the personal benefit of individuals qualified under specific programs.

**20 APSCA Grants**

Grants made by the Alabama Public School and College Authority.

*Expenditure Objects and Sub-Objects***21 Legal Claims & Awards, Damages**

Payment of claims for damages only. If attorney fees are included, expenditure object code 1100 36 should be used. Proprietary type funds, whose primary business is not insurance, should use expenditure object 1100 31.

**22 Legal Claims & Awards, Non-Damages**

Payment of claims other than damages and legal fees. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 37. Proprietary type funds, whose primary business is not insurance, should use 1100 32.

**23 Federal Grants Or Awards**

Grants or awards made by a department from federal funding sources.

**24 Local Grants Or Awards**

Grants or awards made by a department from local funding sources.

**25 Private Grants Or Awards**

Grants or awards made by a department from private funding sources.

**26 Rewards**

Amounts paid as reward money.

**27 Insurance Claims & Unemployment Benefits**

Claims payments to policyholders under terms of various State insurance programs.

**28 Salary Reimbursement, Board Of Registrars**

Reimbursement of county commissioners for Board of Registrar salaries.

**29 Benefit Payments - Private Purpose Trust Funds**

For use in the Prepaid Affordable College Tuition program only. Records expense related to the accrual of Tuition Benefits Payable.

**30 Survivor Benefits (Non RSA)**

Includes the Governor's widow/widower pension (§36-13-12), Peace Officers Annuity & Benefit death benefits (§36-21-72), and death and disability benefits to peace officers and firemen as outlined in 36-30-1 through 23.

**31 Legal Claims, Damages, Non-Operating**

Payment for damages only by proprietary type funds whose primary business is not insurance. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 38. Proprietary type insurance funds should use 1100 21.

**32 Legal Claims, Non-Damages, Non-Operating**

Payment by proprietary type funds whose primary business is not insurance, for non-damages only. If attorney fees (for an unspecified amount) are included, use expenditure object code 1100 39. Proprietary type insurance funds should use 1100 22.

**33 Grants Paid By Federal Government**

Grants administered by State department that are disbursed directly from the Federal Government to the recipients. Amounts to this sub-object are recorded on a journal voucher as no money flows through the State Treasury. See revenue source 08 22 for the related federal revenue..

**34 Federal Grants From Refunded Amounts**

Grants made by State department from monies refunded by recipients and deposited in the Treasury as new Federal revenues in accordance with certain Federal programs.

**35 Death Benefits - SEICTF**

Includes benefits paid for an employee that deceased while receiving disability benefits for SEICT when the employee's death is not directly related to an on-the-job injury.

*Expenditure Objects and Sub-Objects***36 Legal Claims and Awards, Damages & Attorney Fees**

Payment of claims for damages that include the unspecified attorney fees. If the attorney fees can be determined, the attorney fees should be coded to 0800 43, and the part of the award for damages to 1100 21. Proprietary type funds, whose primary business is not insurance, should use 1100 38.

**37 Legal Claims and Awards, Non-Damages & Attorney Fees**

Payment of claims other than damages that include unspecified attorney fees. Proprietary type funds, whose primary business is not insurance, should use 1100 39.

**38 Legal Claims and Awards, Damages & Attorney Fees, Non-op**

Payment by proprietary type funds, whose primary business is not insurance, for damages and unspecified attorney fees. If attorney fees can be determined, the attorney fees should be coded to 0800 43 and the part of the award/settlement for damages to 1100 31.

**39 Legal Claims and Awards, Non-Damages & Atty Fees, Nonop**

Payment by proprietary type funds, whose primary business is not insurance, for non-damages and unspecified attorney fees. If attorney fees can be determined, the attorney fees should be coded to 0800 43, and the part of the award/settlement for non-damages to 1100 32.

**40 TRS Sick Leave Death Benefits**

If a member of the Teachers' Retirement System (TRS) dies while still active, their survivors receive a death benefit that totals half of the monetary value of the member's accumulated sick leave.

**42 Deferred Compensation / IRA Distributions****43 Rehabilitation Services**

Payments by the department of Rehabilitation Services for disability determination services paid to vendors for services provided directly to individual clients or paid to clients seeking services from vendors.

**44 Adoption Incentives****45 Military Recruitment Bonuses**

Recruitment and Retention bonus for soldiers.

**75 Prior Period Adjustments-Grants**

Corrections of an error from a closed fiscal year.

**77 Board Of Adjustment Awards**

Payment of awards for grants, benefits, awards, or other claims approved by the Board of Adjustment.

**78 Board Of Adjustment Awards, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation only.

**99 Other**

Other awards, benefits, and similar payments not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1200 Capital Outlay**

A major object capturing expenditures that result in the acquisition by the State of land, buildings, permanent equipment, and/or improvements or alterations to any land, building, or permanent equipment. Expenditures for property which will not be owned by the State should be coded to 1100 as grants.

**01 Land**

The cost of land and certain costs related to the acquisition of the land and its preparation for its intended use. Such costs include commissions, legal fees, surveys, and removal or razing of unwanted buildings. The cost of right-of-way (ROW) should not be included in this sub-object but should be coded to 1200 07.

**02 Building Purchases**

Captures the cost of purchases of buildings and the land on which they stand (see 1200 17 for Semi-permanent Structures).

**03 Roads, Highways And Bridges (non-ALDOT)**

The cost of construction or alterations of roads, highways, and bridges by agencies other than the Alabama Department of Transportation(ALDOT). See 1200 08.

**04 Airfields**

The cost of construction or alterations of airfields.

**06 Construction in Progress**

Payments to construct capital assets including costs paid to contractors and for materials. Costs to internally construct assets should be coded to the appropriate objects and sub-objects between 0100 and 1600. Costs of completed construction should be capitalized in the appropriate balance sheet account during the CAFR process.

**07 Right-of-Way Land (ALDOT use only)**

The costs of land acquired as right-of-way by the Alabama Department of Transportation (ALDOT) and certain costs related to the acquisition of the land and its preparation for its intended use. Such costs include commissions, legal fees, surveys and removal or razing of unwanted buildings.

**08 Roadways, Bridges, and Tunnels (ALDOT use only)**

The cost of construction or alterations of roadways, bridges and tunnels by Alabama Dept. of Transportation (ALDOT) including national highway systems and other State owned roadways, bridges and tunnels.

**09 Improvements Other Than Buildings**

Improvements, other than buildings, that are depreciable and add value to the land (e.g. fences, retaining walls, sidewalks, pavements, and gutters). Permanent improvements that are inexhaustible and are therefore not depreciable should be coded to 1200 01 Land.

**10 Historical Site Acquisition and Preservation**

The cost of historical sites and lands as well as their renovation and preservation.

**11 Infrastructure Construction in Progress (DOT only)****17 Semi-permanent Structures**

The cost of mobile homes, prefab buildings, sheds, trailers and similar structures which have been installed to the land and therefore do not have a State Auditor property number. Semi-permanent installation is typically evidenced by removal of wheels and axles, construction of a concrete foundation, installation of permanent plumbing, septic, and electrical service and are usually intended to remain in one place for many years. See 1400 29 for similar items that are not installed semi-permanently.

**26 Leasehold Improvements**

Capital improvements to real estate that is being leased.

**63 Buildings Acquired By Capital Lease**

Records the acquisition of an asset by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).



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*Expenditure Objects and Sub-Objects***77 Board Of Adjustment Awards**

Payment of awards for capital outlay approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**89 Other Fix Asset Acquired By Capital Lease**

Records the acquisition of other non-equipment assets by a governmental fund not otherwise classified at the inception of a capital lease (offsetting entry must be to revenue source 0751).

*Expenditure Objects and Sub-Objects***1300 Transportation Equipment Purchases**

A major object for the cost of purchasing all types of transportation equipment. Transportation equipment is defined as vehicles, boats (water vessels), aircraft and other self-propelled equipment that can be ridden and is operated by a driver. Equipment purchased under this object should cost at least \$500 for each asset separately identified and inventoried. All normal and reasonable expenditures necessary to get the asset in place and ready to use should also be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

**01 Automobile**

Purchases of cars and light trucks.

**02 Agriculture/Grounds Maintenance**

Purchase of any self propelled farming, forestry, roadside, or grounds maintenance equipment which can be ridden. Examples include tractors, mowers, bobcats etc ...

**03 Boats**

The cost of all boats purchased by the State.

**04 Heavy Equipment**

The cost of purchasing cranes, bulldozers, large tractor-trailer trucks, and similar heavy construction equipment.

**05 Aircraft**

The cost of aircraft purchased for state use.

**06 Utility/Maintenance Equipment**

The cost of utility or maintenance vehicles.

**07 Recreational Vehicles**

The cost of golf carts and other types of recreational vehicles.

**65 Autos Acquired By Capital Lease**

Records the acquisition of automobiles by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**66 Boats/Marine Equipment Acquired By Capital Lease**

Records the acquisition of boats and marine equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**67 Heavy Equipment Acquired By Capital Lease**

Records the acquisition of heavy equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**68 Aircraft Acquired By Capital Lease**

Records the acquisition of aircraft by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

**75 Prior Period Adjusts-Transp EQ****77 Board Of Adjustment Awards**

Payment of awards for transportation equipment purchases approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation only.

**87 Other Transportation Equipment Acquired By Capital Lease**

Records the acquisition of other transportation equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

*Expenditure Objects and Sub-Objects***90 Transportation Equipment Betterments**

Records the cost of additions to transportation equipment where the cost exceeds \$500. Costs under \$500 should be coded to the appropriate sub-object of major objects 1000 or 0900.

**99 Other**

The cost of all transportation equipment purchases not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1400 Other Equipment Purchases**

This major object captures all equipment item purchases in excess of \$500 except those related to transportation (see major object 1300) (all weapons are included regardless of price). All normal and reasonable expenditures necessary to get the asset in place and ready to use should be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

**01 Furniture & Office Equipment**

Purchases of furniture and office equipment.

**02 Data Processing Equipment**

Purchases of any equipment related to automated data processing. Includes central processing units, terminals, disk drives, printers, modems, all input and output devices, and any other related auxiliary equipment.

**03 Reproduction And Printing**

Purchases of equipment for use in reproduction or printing. Includes printing presses, copiers (both paper and microfilm/microfiche), micrographic equipment, etc.

**04 Agriculture, Grounds and Roadside Maintenance, Non-Automotive**

Purchase of any small equipment used in farming, forestry, roadside or grounds maintenance which is not self propelled and cannot be ridden. Examples include: bushhogs, trailers, push mowers, tillers, harrows etc  
....

**05 Audio & Video Communication Equipment**

The cost of buying equipment used in either audio or video communication other than telecommunications (see 1400 22). Includes radios, televisions, tape recorders, video cassette recorders, camcorders, etc.

**06 Medical**

Purchases of any equipment for use in the medical field.

**07 Scientific/Technical**

Purchases of equipment for use in a laboratory or any scientific or technical field.

**08 Recreational**

Purchases of non-vehicular equipment for use as a recreational or athletic item.

**09 Heating And Cooling**

The cost of heating and cooling equipment items purchased for installation by the state.

**11 Library Materials**

The cost of books, serials, microfilms, films, records, tapes, art prints and other such materials acquired for library use.

**12 Custodial/Maintenance**

The cost of buffers, waxers, vacuum cleaners, and any other similar equipment.

**13 Food Service**

Purchases of equipment used for preparing food.

**14 Gasoline Equipment**

The cost of equipment used to provide gasoline to users.

**15 Safety/Security Equipment**

Purchases of any equipment used in fire control, rescue and safety, or providing security. Includes law enforcement equipment other than firearms (see 1400 17).

**16 Shop Equipment**

The cost of equipment for use in state shops. Includes special tools with a cost of \$500 or more.

**17 Firearms/Ordnance**

The cost of firearms and other weapons.

*Expenditure Objects and Sub-Objects***18 Mailing Equipment**

Purchases of equipment used for processing mail. Includes sorters, stamp machines, sealers, etc.

**19 Business Machines**

Purchases of equipment such as typewriters, calculators, dictating, and transcribing machines, etc.

**20 Water System Equipment**

Purchases of any water filtration, purification, and other equipment for public consumption or irrigation purposes.

**21 Photographic Equipment**

Purchases of cameras, developers, and related equipment other than micrographic equipment (see 1400 03).

**22 Telecommunications Equipment**

The cost of telecommunications equipment such as telephones, PBXS, switches, fax machines, and other related equipment.

**23 Equipment For Institutionalized**

Purchases of equipment for the use of persons institutionalized in state custody.

**24 Laundry Equipment**

The cost of washing machines, dryers, and similar equipment for use in laundries.

**25 Livestock Purchases****26 Noninventoriable Modular Furniture**

This expenditure code is to be used when purchasing new wall panels and/or modular workstation components and the components are to be used as a new workstation or an addition to an existing workstation. (Use a Q number, NOT a QA number). If the component is a repair to a workstation, use 0500-05.

**27 Works of Art and Historical Treasures**

Purchases of museum type items or collections of works of art, historical treasures, scientific artifacts and similar assets including historical firearms and weapons, regardless of cost, such as cannons, muskets, bayonets, swords or pistols.

**28 Portable and Temporary Structures**

The cost of mobile homes, prefab buildings, sheds, trailers and similar structures which are not installed to the land and therefore do have a State Auditor property number. Such structures typically are temporary in nature as evidenced by being constructed on wheels, having temporary utility connections, lacking tie downs and a foundation. See 1200 17 for similar items that are installed to the land in a relatively permanent manner.

**64 Office Furniture & Equipment Acquired By Capital Lease**

Records the acquisition of office furniture or equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**69 Data Process Equipment Acquired By Capital Lease**

Records the acquisition of data processing equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**70 Printing/Reproduction Equipment Acquired By Capital Lease**

Records the acquisition of printing or reproduction equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**71 Communication Equipment Acquired By Capital Lease**

Records the acquisition of communication equipment by a governmental fund at the inception of a capital lease (offsetting entry should be to revenue source 0751).

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*Expenditure Objects and Sub-Objects***72 Scientific/Technical Equipment Acquired By Capital Lease**

Records the acquisition of scientific and technical equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**77 Board Of Adjustment Awards**

Payment of awards for other equipment purchases approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation only.

**88 Other Equipment Acquired By Capital Lease**

Records the acquisition of other equipment not otherwise by a governmental fund classified at the inception of a capital lease (offsetting entry must be to revenue source 0751).

**90 Equipment Betterments**

Records the cost of additions to equipment where the cost exceeds \$500. Costs under \$500 should be coded to the appropriate sub-object of major object 0900.

**99 Other**

All non-transportation equipment purchases not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1500 Debt Service**

A major object established to account for the payment of interest, principal, and incidental costs on all debt obligations of the State.

**01 Bond Principal**

Payment of principal amounts on bond or note indebtedness.

**02 Interest**

The amount of interest paid on debt.

**03 Refunding Bonds-Principal**

Principal paid on refunding bonds.

**04 Refunding Bonds-Interest**

Interest paid on refunding bonds.

**05 Arbitrage Rebate Expense**

Amounts paid to the Federal government for arbitrage on any type of bonds.

**06 Payment To Refunded Bond Escrow Agent (CAFR)**

Records the transfer of refunding bond proceeds (revenue source 0753), from a governmental fund to an agency fund where it is held in escrow and the bonds are considered defeased.

**07 Securities Lending Borrower Rebates****08 Current Refunding to Bondholder****09 Securities Lending Management Fees****12 Interest - Nonoperating Expense**

For proprietary funds only. The amount of interest paid on debt that is not directly related to a proprietary fund's primary activity.

**13 Other Debt Refunding Uses****77 Board Of Adjustment Awards**

Payment of awards for debt service expenses approved by the Board of Adjustment.

**78 Board of Adjustment Award, Non-Damage**

Payment of claims for amounts not representing damages approved by the Board of Adjustment.

**79 Indirect Cost**

For Department of Transportation use only.

**97 Other Debt Service-Advance Refunding Escrow**

Used to record a debt service funds' payment of existing money to an escrow fund to help cover the amount needed for an advance refunding.

**98 Other Debt Service - Nonoperating Expense**

For proprietary funds only. Incidental bond sale expenses, amortization of bond issuance costs, and other non-operating debt service costs, other than interest (see 1500 02).

**99 Other Debt Service**

Incidental bond sale expenses and other debt service costs not otherwise classified in the preceding categories.

*Expenditure Objects and Sub-Objects***1600 Miscellaneous**

A major object established to account for operating transfers, distributions of State revenue, and non-budgeted expenses not otherwise classified in the preceding major objects.

**04 Reversions**

The return of unspent money to the fund from which it was originally transferred.

**05 Transfers**

All operating transfers not otherwise classified. Receiving fund should code to revenue source 0800.

**06 Prior Year Refunds**

Refund of revenue recognized in a previous year as a result of a current year change in eligibility. Not to be used for refunds of amounts over collected in error as those should have been accrued as payables or paid as a prior period adjustment (revenue source 0875). Includes repayments to federal government of prior year federal revenues due to current year failure to comply with purpose restrictions or time limit requirements. If the department nets the repayment against the next drawdown, then a journal entry should be submitted to debit 1600 06 (account type 24) and credit federal revenues.

**08 Capital Asset Transfers**

Transfer from a proprietary fund to governmental funds capital assets.

**40 Intra Fund Class Transfers**

Records transfers made between two funds of the same fund class. A fund class represents a GAAP basis (and sometimes legal basis) fund, but multiple budgetary funds are sometimes needed for operations. The use of this code eliminates excessive revenues and expenditures being generated by transfers within a fund class.

**41 General Fund Transferred Cash**

For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199.

**44 Intra-General Fund Reversions**

For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199.

**49 A.B.C. Store Profits-Public Safety**

Transfer of profits from ABC to the Dept. of Public Safety.

**50 A.B.C. Store Profits-General Fund**

Transfer of profits from ABC to the General Fund.

**53 A.B.C. Store Profits-Human Resources**

Transfer of profits from ABC to the Dept. of Human Resources.

**54 A.B.C. Store Profits-Mental Health**

Transfer of profits from ABC to the Mental Health Dept.

**72 Distributions To Cities**

The amount of state taxes and other revenues given or shared with local municipal governments.

**73 Distributions To Counties**

The amount of state taxes and other revenues given or shared with local county governments.

**79 Indirect Cost**

For Department of Transportation use only.

**81 Pension Fund Investment Expense**

For pension fund use only to record investment expenses required to be reported on the financial statements.

**83 Distributions To Other Organizations**

The amount of state taxes and other revenues given to or shared with organizations other than a state agency, city, or county government.



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*Expenditure Objects and Sub-Objects***84 Commodities and Other Non-Cash**

Recognizes expenditures for Commodities or Other Non-Cash items distributed.

**85 Policyholder Dividend Expense**

For risk managing proprietary funds only. Return of a portion of the original premium paid based on the overall experience of the covered group.

**87 Claims Adjustment Expense**

For risk managing proprietary type funds only. Includes all costs expected to be incurred in connection with the settlement of unpaid claims, including the allocation of overhead costs.

**88 Distributions To Owners (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**89 Nonoperating Expense (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**91 Operation & Maintenance (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**92 General & Administrative (CAFR)**

For Comptroller's Office use only, for CAFR reporting.

**93 Extraordinary Loss (CAFR)**

For Comptroller Office use only, for CAFR reporting.

**94 Change in Inventory (CAFR, Govtl only)****95 Prior Period Adjustments**

Corrections of an error from a closed fiscal year.

**96 Cumulative Effect of Change in Accounting Principle**

For Comptroller's Office use only, for CAFR reporting of changes in accounting principle.

**97 Loss On Sale Of Invests (CAFR)****98 Loss On Sale Of Fixed Assets (CAFR)**

*Expenditure Objects and Sub-Objects***1700 Depreciation Expense**

Allocation of the original cost of a fixed asset over the useful life of the asset.

**09 Depreciation Of Contributed Capital**

For Comptroller's Office use only, for CAFR reporting.

**99 Depreciation Expense**

All types of depreciation must be recorded to this sub-object, as no further breakdowns are currently desirable. A journal voucher using account type 24 should be used to record this item.